

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast)

TITLE VII

**SPECIAL PROCEDURES**

*CHAPTER 5*

***Processing***

*Section 1*

***General provisions***

*Article 255*

**Rate of yield**

Except where a rate of yield has been specified in Union legislation governing specific fields, the customs authorities shall set either the rate of yield or average rate of yield of the processing operation or where appropriate, the method of determining such rate.

The rate of yield or average rate of yield shall be determined on the basis of the actual circumstances in which processing operations are, or are to be, carried out. That rate may be adjusted, where appropriate, in accordance with Article 28.

**Changes to legislation:**

There are currently no known outstanding effects for the Regulation (EU) No 952/2013 of the European Parliament and of the Council, Article 255.